Pay of officers.

Proviso: fees.

tioned for the faithful discharge of such duties as may be required of them; all bonds to be approved by the aldermen. All officers shall receive such compensation as the board of aldermen may allow: *Provided*, in fixing the compensation of officers the board may require any officer, in consideration of the compensation allowed, to pay over to the use of the town any fees allowed by law for services performed by him. The tax collector may be paid a commission or salary.

Offices may be consolidated.

SEC. 29. The chief of police may be tax collector, also street overseer, and one and the same person may be city clerk and treasurer. Any person may hold one or more of the offices mentioned in the preceding section, or other position, in the discretion of the aldermen.

Duties of city clerk.

Sec. 30. The city clerk shall keep regular and fair minutes of the proceedings of the board, preserve all books, papers and articles committed to his care during his continuance in office, and deliver them to his successor, and perform such other duties as may be directed by the board of aldermen, or by law.

Duties of treasurer.

Sec. 31. The treasurer shall demand all moneys or securities belonging to the town, which ought to be paid or delivered into the treasury, receive and faithfully keep all moneys paid to him for the use and benefit of the town, and disburse the same according to the orders of the board of aldermen, appearing on the minutes or otherwise, or by other authority conferred by them; he shall keep a fair and correct account of all moneys received and disbursed by him, in a book kept for that purpose, showing from what source money is received and for what purpose paid out, and shall submit said accounts to said board whenever required; he shall deliver to his successor all moneys, securities and other property in his hands, belonging to the town, and during his continuance in office faithfully perform all duties imposed on him as town treasurer by law; he shall annually make out a statement showing the sources of receipts and disbursements and the amounts, and submit the same to the board for publication,

Annual statement.

Duties and powers

of tax collector.

Settlement.

Auditing committee. SEC. 32. The town tax collector shall be vested with the same power and authority in the collection of taxes that sheriffs have, and subject to the same fines and penalties for failure or neglect of duty; he shall be charged with the sums appearing by the tax lists as due for town taxes; he shall be credited in settlement, as sheriffs are credited, with amounts in suit by appeal, all poll tax and taxes on personal property which the board of aldermen shall declare to be insolvent or uncollectible, all errors and overcharges; he shall at no time retain in his hands over one hundred dollars for a longer time than five days, under a penalty of ten per cent. per month to the town for all sums so unlawfully retained. The board of aldermen, at the meeting before the last regular meeting